



NGQUSHWA LOCAL MUNICIPALITY

(EC126)

DRAFT MTREF BUDGET

2017/2018

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EXECUTIVE SUMMARY

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Consolidated overview:

BUDGET INDICATORS 2017 / 2018

1 Introduction

Ngqushwa Municipality is in the process of the implementation of mScoa, being the new chart of accounts for all municipalities. This is an opportunity to align the budget to each function and individual items, and justifying the actual needs per item, for the 2017/2018 financial year.

2 National Treasury Circulars

Municipal Budget Circular no. 85 & 86 for the 2017/18 MTREF

Macroeconomic performance and projections 2015 to 2019

2015/16	2016/17	2017/18	2018/19	2019/20
4.6%	6.4%	6.4%	5.7%	5.6%

3 Local Government Bargaining Council

Collective Bargaining Council Agreement 2016/17 Financial Year - average CPI + 1%

The Budget pertaining to Employee Related Costs will be performed by the Budget Office in conjunction with HR. (Current as well as proposed new positions)

4 Insurance Council Assets

Insurance increase 10 %

5 ESKOM

Electricity tariff increase 8%

6 Amathole District Municipality

Water tariff increase 6.4 %

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

OPERATING BUDGET

Operating Budget	ORIGINAL BUDGET 2016/17	ADJUSTED BUDGET 2016/17	OPERATING BUDGET 2017/18
Total Revenue	R 167 419 100	R 167 925 596	R 133 740 452
Less: Operating Expenditure	R 158 959 333	R 166 262 534	R 132 147 339
Less: Capital Transfers	R 24 761 300	R 24 761 300	R 24 691 350
(Deficit)	(R 16 301 533)	(R 23 098 238)	(R 23 098 237)

Included in the abovementioned "Total Revenue" is an amount of R 24 691 350 that relates to MIG and DOE grants. The deficit amounts to R 23 098 237 which is equal to the total of Non-cash items (Depreciation and Debt Impairment) R 23 098 237.

CAPITAL BUDGET

Capital Budget	ORIGINAL CAPITAL BUDGET 2016/17	ADJUSTED CAPITAL BUDGET 2016/17	CAPITAL BUDGET 2017/18
Capital Budget	R 31 517 284	R 31 551 733	R 30 401 022
Sources of Funding			
MIG/DOE	R 24 761 300	R 24 761 300	R 24 691 350
Own Funds	R 6 755 984	R 6 790 433	R 5 709 672
Total Cap Program	R 21 517 284	R 31 551 733	R 30 401 022

- The Total Revenue has decreased by **R 34 185 144** compared to 2016/17 Adjustments budget. This is caused by Revenue Cash-flow items included as Revenue to be collected in the previous financial year...
- The operating expenditure for 2017/18 financial year has decreased by **R 34 115 195**. The municipality had to adjust its operating expenditure to fall within its Revenue Budget.
- The capital budget has decreased by **R 1 150 711** for 2017/18 compared to Adjustment budget.

2. Purpose

The purpose of the report is to present the draft MTREF Budget for 2017-2018 financial year to Council for approval.

3. Legal and Statutory requirements

In terms of Section 16(2) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 90 days before the start of the financial year.

4. Recommendations:

- That the Council of Ngqushwa Local Municipality to approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The draft budget of the municipality for the financial year 2017/18and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management
- The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2017:
 - 2017/2018 Draft tariffs structure

5. SUMMARY OF A1 SCHEDULES FOR 2017-2018

The table below indicates the financial performance of the Municipality i.e revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

Table A1 Budget Summary

EC126 Ngqushwa - Table A1 Budget Summary

Description R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges	-	-	-	-	-	-	-	717	760	804
Investment revenue	-	-	-	-	-	-	-	2 566	2 717	2 875
Transfers recognised - operational	-	-	-	-	-	-	-	79 014	79 092	79 958
Other own revenue	-	-	-	-	-	-	-	8 413	8 909	9 426
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	109 049	110 899	113 609
Employee costs	-	-	-	-	-	-	-	62 784	66 489	70 345
Remuneration of councillors	-	-	-	-	-	-	-	8 988	9 654	10 368
Depreciation & asset impairment	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges	-	-	-	-	-	-	-	881	931	983
Materials and bulk purchases	-	-	-	-	-	-	-	2 036	1 953	2 063
Transfers and grants	-	-	-	-	-	-	-	37 559	58 987	62 789
Other expenditure	-	-	-	-	-	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit)	-	-	-	-	-	-	-	(23 098)	(48 148)	(55 140)
Transfers and subsidies - capital (monetary alloc)	-	-	-	-	-	-	-	24 691	22 742	23 850
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	30 401	26 460	26 041
Transfers recognised - capital	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	5 710	3 717	2 191
Total sources of capital funds	-	-	-	-	-	-	-	30 401	26 460	26 041
Financial position										
Total current assets	-	-	-	-	-	-	-	34 393	34 477	35 026
Total non current assets	-	-	-	-	-	-	-	232 334	259 253	285 355
Total current liabilities	-	-	-	-	-	-	-	34 661	32 563	30 144
Total non current liabilities	-	-	-	-	-	-	-	9 888	9 868	9 868
Community wealth/Equity	-	-	-	-	-	-	-	222 198	251 298	280 369
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	29 324	8 499	8 244
Net cash from (used) investing	-	-	-	-	-	-	-	(30 029)	(26 460)	(26 041)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Cash backlog/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments	-	-	-	-	-	-	-	11 104	6 816	2 085
Balance - surplus (shortfall)	-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	231 900	231 900	233 992
Depreciation	-	-	-	-	-	-	-	19 898	19 898	21 032
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	2 036	2 036	1 953
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	1 176	1 176	1 246
Households below minimum service level	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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Table A3 is the summary of revenue and expenditure by municipal vote:

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1	-	-	-	-	-	-	113 690	112 407	114 994
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	19 255	20 391	21 573
Vote 3 - Budget and Treasury		-	-	-	-	-	-	74	78	83
Vote 4 - Corporate Services		-	-	-	-	-	-	722	765	809
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	133 740	135 641	137 459
Expenditure by Vote to be appropriated	1	-	-	-	-	-	-	16 608	14 247	15 212
Vote 1 - Council General		-	-	-	-	-	-	14 742	22 931	24 730
Vote 2 - Municipal Manager		-	-	-	-	-	-	43 307	51 424	54 560
Vote 3 - Budget and Treasury		-	-	-	-	-	-	18 962	24 273	25 839
Vote 4 - Corporate Services		-	-	-	-	-	-	26 690	31 801	33 113
Vote 5 - Community & Social Services		-	-	-	-	-	-	11 839	14 370	15 305
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 593	(25 406)	(31 299)

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The table A4 below indicates indicate the budget financial performance (revenue and expenditure by source)

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	2	-	-	-	-	-	-	-	717	760	804
Service charges - other											
Rental of facilities and equipment									547	580	613
Interest earned - external investments									2 566	2 717	2 875
Interest earned - outstanding debtors									4 125	4 368	4 621
Dividends received											
Fines, penalties and forfeits									836	885	936
Licences and permits									1 773	1 878	1 987
Agency services									483	512	542
Transfers and subsidies									79 014	79 092	79 958
Other revenue	2	-	-	-	-	-	-	-	277	293	310
Gains on disposal of PPE									372	394	417
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	109 049	110 899	113 609
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	62 784	66 489	70 345
Remuneration of councilors									8 989	9 654	10 368
Debt impairment	3								3 200	3 382	3 572
Depreciation & asset impairment	2	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges									881	931	983
Bulk purchases	2	-	-	-	-	-	-	-			
Other materials	8								2 036	1 953	2 063
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	34 359	55 605	59 217
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	132 147	159 047	166 759
Surplus/(Deficit)		-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									24 691	22 742	23 850
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)											
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	1 593	(25 408)	(31 299)
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	1 593	(25 408)	(31 299)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	1 593	(25 408)	(31 299)
Share of surplus/ (deficit) of associate											
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	1 593	(25 408)	(31 299)

- The above Table indicates the revenue by source for the municipality. From the above table one can see that the main sources of revenue for the municipality are:
 1. Property rates
 2. Service charges (refuse removal)
 3. Investment revenue
 4. Operational transfer recognised as per DORA Bill
 5. And other revenue (i.e traffic fines, agency fees, toilets, hall hire, licence and permits etc)

It is clear that the major source of Ngqushwa municipality revenue is from transfers recognised from National Treasury (i.e. Equitable share, Finance

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Management Grant, etc). The level of Grant dependency as means of revenue source is the dominant revenue source followed by property rates.

Table A5 Summary of Capital expenditure by vote

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref 1	Current Year 2016/17						2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	3 956	3 047	1 500
Executive and council									3 956	3 047	1 500
Finance and administration									-	-	-
Internal audit									1 287	418	590
Community and public safety		-	-	-	-	-	-	-	350	50	590
Community and social services									618	50	590
Sport and recreation									319	308	
Public safety									22 158	22 995	23 951
Housing									365	151	-
Health									21 793	22 843	23 951
Economic and environmental services		-	-	-	-	-	-	-	3 000	-	-
Planning and development									3 000		
Road transport											
Environmental protection											
Trading services		-	-	-	-	-	-	-			
Energy sources											
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	30 401	26 460	26 041
Funded by:											
National Government									24 681	22 742	23 850
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	5	-	-	-	-	-	-	-			
Borrowing	6	-	-	-	-	-	-	-			
Internally generated funds									5 790	3 717	2 191
Total Capital Funding	7	-	-	-	-	-	-	-	30 401	26 460	26 041

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Table A6 Budget statement of Financial Position

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash		-	-	-	-	-	-	-	1 201	802	850
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	7 828	8 290	8 771
Other debtors									25 028	25 028	25 028
Current portion of long-term receivables									68	72	76
Inventory	2	-	-	-	-	-	-	-	269	285	302
Total current assets		-	-	-	-	-	-	-	34 393	34 477	35 026
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associates											
Property, plant and equipment	3	-	-	-	-	-	-	-	193 816	220 276	246 317
Agricultural											
Biological											
Intangible									506	1 025	1 086
Other non-current assets									0	0	0
Total non current assets		-	-	-	-	-	-	-	232 334	259 253	285 355
TOTAL ASSETS		-	-	-	-	-	-	-	266 727	293 730	320 381
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	6 610	8 563	10 626
Borrowing	4	-	-	-	-	-	-	-			
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	28 051	24 001	19 518
Provisions											
Total current liabilities		-	-	-	-	-	-	-	34 661	32 563	30 144
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	7 020	7 020	7 020
Provisions		-	-	-	-	-	-	-	2 848	2 848	2 848
Total non current liabilities		-	-	-	-	-	-	-	9 868	9 868	9 868
TOTAL LIABILITIES		-	-	-	-	-	-	-	44 529	42 432	40 012
NET ASSETS	5	-	-	-	-	-	-	-	222 198	251 298	280 369
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	222 198	251 298	280 369

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Table A7 Budget statement of cash flow

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts									11 003	11 652	12 328
Property rates									430	456	482
Service charges									2 543	2 693	2 849
Other revenue									79 014	83 676	88 529
Government - operating	1								24 691	22 742	23 850
Government - capital	1								20 690	21 911	23 182
Interest									-	-	-
Dividends									(108 169)	(133 701)	(141 994)
Payments									(881)	(931)	(983)
Suppliers and employees									-	-	-
Finance charges									-	-	-
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	29 324	8 499	8 244
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts									372	-	-
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments									(30 401)	(26 460)	(26 041)
Capital assets									(30 029)	(26 460)	(26 041)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts									-	-	-
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments									-	-	-
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	-	(705)	(17 961)	(17 797)
Cash/cash equivalents at the year begin.	2								1 201	496	(17 465)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	496	(17 465)	(35 252)

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Table A8 Cash backed reserves reconciliations

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Other current investments > 90 days		-	-	-	-	-	-	-	705	18 267	36 112
Non current assets Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		-	-	-	-	-	-	-	1 201	802	850
Application of cash and Investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	11 104	6 816	2 085
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		-	-	-	-	-	-	-	11 104	6 816	2 085
Surplus/(shortfall)		-	-	-	-	-	-	-	(9 903)	(6 013)	(1 238)

Table A9 Budget Asset Management

EC126 Ngqushwa - Table A9 Asset Management

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	91 295	92 207	93 130	
Roads Infrastructure		-	-	-	-	-	-	7 000	7 070	7 141	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	1 427	1 441	1 455	
Infrastructure		-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	99 721	100 718	101 725	
Sport and Recreation Facilities		-	-	-	-	-	-	59 402	59 996	60 596	
Community Assets		-	-	-	-	-	-	9 537	9 633	9 729	
Heritage Assets		-	-	-	-	-	-	60 939	60 829	70 328	
Revenue Generating		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	37 952	38 301	38 715	
Housing		-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	37 952	38 337	38 715	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	1 239	1 025	1 086	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	1 239	1 025	1 086	
Computer Equipment		-	-	-	-	-	-	1 005	1 015	1 025	
Furniture and Office Equipment		-	-	-	-	-	-	819	827	835	
Machinery and Equipment		-	-	-	-	-	-	14 584	14 730	14 877	
Transport Assets		-	-	-	-	-	-	7 629	7 706	7 783	
Libraries		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	10	10	10	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	231 900	233 992	236 582	

6. TARIFF SUMMARY 2017/18

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

2017/18 Tariff Increases:

- The estimated increase for draft tariffs for 2017/18 is at 6.4% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

DRAFT TARIFF STRUCTURE 2017/2018

	TARIFFS		TARIFFS
	2016/2017	Increase	2017/2018
1 RATES			
	Annual rates of cent in the rand will be levied on all valued properties as follows.		
1.1 Commercial, Industrial and Special Properties	0.0170	6.4%	R 0.0181
1.2 Residential / Vacant land	0.0085	6.4%	R 0.0090
1.3 Municipal (NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)	0.0000	6.4%	R 0.0000
1.4 Farming			
1.4.1 Bona -fide agricultural land	0.0061	6.4%	R 0.0065
1.4.2 PIS (Public Infrastructure Services)	0.0022	6.4%	R 0.0023
1.4.3 Eco Tourism	0.0329	6.4%	R 0.0350
1.4.4 Game / Hunting	0.0329	6.4%	R 0.0350
1.4.5 Farms (with Housing or another non- agricultural property development)	0.0170	6.4%	R 0.0181
1.4.6 Other development - as per business in 1 above Farms (non-agricultural with mixed usage e.g school, clinics & informals)	0.0170	6.4%	R 0.0181
1.5 Land with improvement (Government Properties)	0.0329	6.4%	R 0.0350
1.6 Vacant Land (Government Properties) Including farms	0.0435	6.4%	R 0.0463
1.7 Informal properties (those without or secure title deeds) - exempted			
1.8 HIV/AIDS Households & Hospice - exempted			
1.9. Property Owners who are 100% Indigent - exempted			
1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum - exempted			
1.11 Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted)			
1.12 Places of Worship - exempted			

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

2 REFUSE REMOVAL SERVICE	2016/2017	2017/2018
2.1 Refuse removal: Basic charge/month	R 26.00	6.4%
2.2 Refuse removal: Businesses/month	R 98.00	6.4%
2.3 Refuse removal: Households/month	R 72.00	6.4%
2.4 Nompumelelo Hospital	R 6 010.00	6.4%
2.5 Refuse removal flats (regarded as business)	R 98.00	6.4%
2.6 Mpekweni Beach Resort	R 4 971.00	6.4%
2.7 Fish River Sun	R 7 400.00	6.4%
2.8 B & B and Flats	R 98.00	6.4%
Exclusive of vat:		
3 CEMETERY FEES	2016/2017	2017/2018
3.1 Person resident in the town at the time of death		
3.2 Adult per site	R 308.00	6.4%
3.3 Child per site	R 100.00	6.4%
Digging of grave by the municipality	R 534.00	6.4%
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years		
Exclusive of vat:		
4 HALL HIRE	2016/2017	2017/2018
4.1 Hamburg Hall Hire p/day	R 787.00	6.4%
4.2 Hamburg Hall Hire - Refundable deposit	R 267.00	
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R 2 373.00	6.4%
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R 900.00	
Exclusive of vat:		
5 POUND FEES	2016/2017	2017/2018
Transport fee for all animals		
5.1 Delivery to the pound one or more to the pound, per km	R 9.00	6.4%
5.2 Herding by private person, per km	R 6.00	6.4%
Subsistence Fee (per Head, per Day)		
5.3 Horses , Donkey, Pigs, Sheep and Goats	R 16.00	6.4%
Pound Fees (Per Herd)		
5.4 Horses , Donkey, Pigs, Sheep and Goats	R 35.00	6.4%
5.5 Sheep and Goats	R 19.00	6.4%
Exclusive of vat:		
6 BUILDING INSPECTION FEES	2016/2017	2017/2018
6.1 Dwelling	R 3 185.00	6.4%
6.2 Outbuilding	R 2 647.00	6.4%
6.3 Flat,Townhouse and Hotels	R 3 565.00	6.4%
6.4 Shops	R 3 564.00	6.4%
6.5 Offices	R 3 564.00	6.4%
6.6 Carports	R 930.00	6.4%
6.7 Pools	R 930.00	6.4%
6.8 Patios,Pergolas and Sun Decks	R 930.00	6.4%
Factories and warehouses:		
6.9 First 5000m ²	R 2 374.00	6.4%
6.10 Over 5000m ²	R 2 001.00	6.4%
6.11 Drainage only plans	R 918.00	6.4%
6.12 Street Deposit	R 169.00	6.4%
6.13 Minimum Building Plan fee Excl. VAT	R 995.00	6.4%
Exclusive of vat:		

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

7 TOWN PLANNING FEES	2016/2017	2017/2018
7.1 Land Use Application Type <u>Rezoning Application</u>	R 1 629.00	6.4% R 1 733
7.2 Erven 0 - 2500 m ²	R 1 629.00	6.4% R 1 733
7.3 Erven 2501 - 5000 m ²	R 2 584.00	6.4% R 2 749
7.4 Erven 5001 - 10 000 m ²	R 5 056.00	6.4% R 5 380
7.5 Erven 1 ha - 5 ha	R 9 832.00	6.4% R 10 461
7.6 Erven over 5 ha	R 14 343.00	6.4% R 15 261
7.7 Advertising Fees <u>Application for departure from building lines and Spaza Shop application fees:</u>	R 1 124.00	6.4% R 1 196
7.8 Erven smaller than 500 m ²	R 236.00	6.4% R 251
7.9 Erven 500 - 750m ²	R 457.00	6.4% R 486
7.10 Erven larger than 750 m ²	R 915.00	6.4% R 974
7.11 Departures other than building lines and spaza shops	R 1 629.00	6.4% R 1 733
7.12 Advertising fee for temporary departures	R 1 629.00	6.4% R 1 733

Application for subdivision – application fees	2016/2017	2017/2018
7.13 Basic Fees	R 1 629.00	6.4% R 1 733
7.14 Advertisement fee	R 10 038.00	6.4% R 10 680
7.15 Application for cell mast	R 247.00	6.4% R 263
7.16 Zoning Certificate	R 64.00	6.4% R 68
7.17 Extension of time	R 353.00	6.4% R 376
7.18 Amendments to existing	R 1 629.00	6.4% R 1 733
7.19 Spatial Development Framework Documents	R 112.00	6.4% R 119
7.20 Town Planning Scheme – Document	R 112.00	6.4% R 119

Exclusive of vat:

8 GENERAL TARIFFS	2016/2017	2017/2018
8.1 Clearance certificate	R 85.00	6.4% R 90
8.2 Valuation certificate	85.00	6.4% R 90
8.3 Dishonoured cheques		

Note The tariffs have been increased by 6.4% as per the circular 86 from National Treasury

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

PART TWO

7. EC126 A1 SCHEDULE 2017-2018

Preparation Instructions

Municipality Name: EC126 Ngqushwa

CFO Name: V C Makerdama

Tel: 406733095 Fax: 040 6733 771

E-Mail: VMakerdama@ngqushwamail.nov.za

Budget for MTREF starting: 2017 Budget Year: 2017/18

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export **Name Votes & Sub-Votes**

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A1 Budget Summary

Description R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges	-	-	-	-	-	-	-	717	760	804
Investment revenue	-	-	-	-	-	-	-	2 566	2 717	2 875
Transfers recognised - operational	-	-	-	-	-	-	-	79 014	79 092	79 958
Other own revenue	-	-	-	-	-	-	-	8 413	8 908	9 426
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	109 049	110 899	113 609
Employee costs	-	-	-	-	-	-	-	62 784	66 489	70 345
Remuneration of councillors	-	-	-	-	-	-	-	8 989	9 654	10 368
Depreciation & asset impairment	-	-	-	-	-	-	-	19 898	21 032	22 210
Finance charges	-	-	-	-	-	-	-	881	931	983
Materials and bulk purchases	-	-	-	-	-	-	-	2 036	1 953	2 063
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	37 559	58 987	62 789
Total Expenditure	-	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit)	-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary allocation)	-	-	-	-	-	-	-	24 691	22 742	23 850
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	30 401	26 460	26 041
Transfers recognised - capital	-	-	-	-	-	-	-	24 691	22 742	23 850
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	5 710	3 717	2 191
Total sources of capital funds	-	-	-	-	-	-	-	30 401	26 460	26 041
Financial position										
Total current assets	-	-	-	-	-	-	-	34 393	34 477	35 026
Total non current assets	-	-	-	-	-	-	-	232 334	259 253	285 355
Total current liabilities	-	-	-	-	-	-	-	34 861	32 563	30 144
Total non current liabilities	-	-	-	-	-	-	-	9 868	9 868	9 868
Community wealth/Equity	-	-	-	-	-	-	-	222 198	251 298	280 369
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	29 324	8 499	8 244
Net cash from (used) investing	-	-	-	-	-	-	-	(30 029)	(26 460)	(26 041)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Cash backlog/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments	-	-	-	-	-	-	-	11 104	6 816	2 085
Balance - surplus (shortfall)	-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	231 900	231 900	233 992
Depreciation	-	-	-	-	-	-	-	19 898	19 898	21 032
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	2 036	2 036	1 953
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	1 176	1 176	1 246
Households below minimum service level	-	-	-	-	-	-	-	3	-	-
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description R thousand	Ref 1	2013/14		2014/15		2015/16		Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20			
Revenue - Functional													
Governance and administration		-	-	-	-	-	-	133 018	132 876	136 650			
Executive and council		-	-	-	-	-	-	113 690	112 407	114 994			
Finance and administration		-	-	-	-	-	-	19 328	20 469	21 656			
Internal audit		-	-	-	-	-	-	-	-	-			
Community and public safety		-	-	-	-	-	-	-	-	-			
Community and social services		-	-	-	-	-	-	-	-	-			
Sport and recreation		-	-	-	-	-	-	-	-	-			
Public safety		-	-	-	-	-	-	-	-	-			
Housing		-	-	-	-	-	-	-	-	-			
Health		-	-	-	-	-	-	-	-	-			
Economic and environmental services		-	-	-	-	-	-	-	-	-			
Planning and development		-	-	-	-	-	-	-	-	-			
Road transport		-	-	-	-	-	-	-	-	-			
Environmental protection		-	-	-	-	-	-	-	-	-			
Trading services		-	-	-	-	-	-	717	760	804			
Energy sources		-	-	-	-	-	-	-	-	-			
Water management		-	-	-	-	-	-	-	-	-			
Waste water management		-	-	-	-	-	-	-	-	-			
Waste management		-	-	-	-	-	-	717	760	804			
Other	4	-	-	-	-	-	-	-	-	-			
Total Revenue - Functional	2	-	-	-	-	-	-	133 740	133 841	137 459			
Expenditure - Functional													
Governance and administration		-	-	-	-	-	-	95 452	114 844	122 454			
Executive and council		-	-	-	-	-	-	28 142	33 760	36 300			
Finance and administration		-	-	-	-	-	-	64 102	77 666	82 512			
Internal audit		-	-	-	-	-	-	3 207	3 418	3 641			
Community and public safety		-	-	-	-	-	-	11 464	13 799	14 273			
Community and social services		-	-	-	-	-	-	3 958	5 142	5 170			
Sport and recreation		-	-	-	-	-	-	5 184	5 562	5 967			
Public safety		-	-	-	-	-	-	-	-	-			
Housing		-	-	-	-	-	-	2 311	3 094	3 135			
Health		-	-	-	-	-	-	-	-	-			
Economic and environmental services		-	-	-	-	-	-	13 967	17 089	17 920			
Planning and development		-	-	-	-	-	-	5 942	7 375	7 577			
Road transport		-	-	-	-	-	-	8 025	9 714	10 343			
Environmental protection		-	-	-	-	-	-	-	-	-			
Trading services		-	-	-	-	-	-	9 225	10 599	11 314			
Energy sources		-	-	-	-	-	-	1 980	2 688	2 848			
Water management		-	-	-	-	-	-	-	-	-			
Waste water management		-	-	-	-	-	-	-	-	-			
Waste management		-	-	-	-	-	-	7 245	7 912	8 465			
Other	4	-	-	-	-	-	-	2 039	2 716	2 798			
Total Expenditure - Functional	3	-	-	-	-	-	-	132 147	159 047	168 759			
Surplus/(Deficit) for the year		-	-	-	-	-	-	1 593	(25 406)	(31 299)			

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year #1 2018/19	Budget Year #2 2019/20
Revenue by Vote	1	-	-	-	-	-	-	113 690	112 407	114 994
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	19 255	20 391	21 573
Vote 4 - Corporate Services		-	-	-	-	-	-	74	78	83
Vote 5 - Community & Social Services		-	-	-	-	-	-	722	765	809
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	133 740	133 641	137 459
Expenditure by Vote to be appropriated	1	-	-	-	-	-	-	16 608	14 247	15 212
Vote 1 - Council General		-	-	-	-	-	-	14 742	22 931	24 730
Vote 2 - Municipal Manager		-	-	-	-	-	-	43 307	51 424	54 560
Vote 3 - Budget and Treasury		-	-	-	-	-	-	18 962	24 273	25 839
Vote 4 - Corporate Services		-	-	-	-	-	-	26 690	31 801	33 113
Vote 5 - Community & Social Services		-	-	-	-	-	-	11 839	14 370	15 305
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	132 147	159 047	168 759
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 593	(25 406)	(31 299)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	717	760	804
Service charges - other									547	580	613
Rental of facilities and equipment									2 566	2 717	2 875
Interest earned - external investments									4 125	4 368	4 621
Interest earned - outstanding debtors									836	885	936
Dividends received									1 773	1 878	1 987
Fines, penalties and forfeits									483	512	542
Licences and permits									79 014	79 092	79 958
Agency services									277	293	310
Transfers and subsidies									372	394	417
Other revenue	2	-	-	-	-	-	-	-	109 049	110 899	113 609
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-			
Expenditure By Type											
Employee related costs	2	-	-	-	-	-	-	-	62 784	66 489	70 345
Remuneration of councilors									8 989	9 654	10 368
Debt impairment	3								3 200	3 382	3 572
Depreciation & asset impairment	2	-	-	-	-	-	-	-	19 698	21 032	22 210
Finance charges									881	931	983
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8								2 036	1 953	2 063
Contracted services									-	-	-
Transfers and subsidies									-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	34 359	35 406	35 217
Loss on disposal of PPE											
Total Expenditure		-	-	-	-	-	-	-	132 147	159 047	166 759
Surplus/(Deficit)		-	-	-	-	-	-	-	(23 098)	(48 148)	(55 149)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									24 681	22 742	23 850
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Taxation											
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	1 593	(25 406)	(31 299)
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	1 593	(25 406)	(31 299)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	633	671	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	3 323	2 376	1 500
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	1 652	569	590
Vote 6 - Technical services		-	-	-	-	-	-	-	24 793	22 843	23 951
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	30 401	26 460	26 041
Total Capital Expenditure - Vote	-	-	-	-	-	-	-	-	30 401	26 460	26 041
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	3 956	3 047	1 500
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		-	-	-	-	-	-	-	1 287	418	590
Community and social services											
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		-	-	-	-	-	-	-	22 158	22 995	23 951
Planning and development											
Road transport											
Environmental protection											
Trading services		-	-	-	-	-	-	-	3 000	-	-
Energy sources											
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	30 401	26 460	26 041
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	24 891	22 742	23 850
Public contributions & donations	5	-	-	-	-	-	-	-			
Borrowing	6	-	-	-	-	-	-	-			
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	-	30 401	26 460	26 041

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EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash									1 201	802	850
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	7 828	8 290	8 771
Other debtors									25 028	25 028	25 028
Current portion of long-term receivables									68	72	75
Inventory	2								269	285	302
Total current assets		-	-	-	-	-	-	-	34 393	34 477	35 026
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	-	-	-	-	-	-	-	193 816	220 276	246 317
Agricultural											
Biological											
Intangible											
Other non-current assets									566	1 025	1 086
Total non current assets		-	-	-	-	-	-	-	232 354	259 253	285 355
TOTAL ASSETS		-	-	-	-	-	-	-	266 727	293 730	320 381
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	6 610	8 563	10 626
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	28 051	24 001	19 518
Provisions											
Total current liabilities		-	-	-	-	-	-	-	34 661	32 563	30 144
Non current liabilities											
Borrowing		-	-	-	-	-	-	-		7 020	7 020
Provisions		-	-	-	-	-	-	-		2 848	2 848
Total non current liabilities		-	-	-	-	-	-	-	9 868	9 866	9 868
TOTAL LIABILITIES		-	-	-	-	-	-	-	44 529	42 432	40 012
NET ASSETS	5	-	-	-	-	-	-	-	222 198	251 298	280 369
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	-	-	-	-	-	-	-			
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	222 198	251 298	280 369

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts									11 003	11 652	12 328
Property rates									430	456	482
Service charges									2 543	2 693	2 849
Other revenue									79 014	83 676	88 529
Government - operating	1								24 691	22 742	23 850
Government - capital	1								20 690	21 911	23 182
Interest									-	-	-
Dividends									(108 169)	(133 701)	(141 994)
Payments									(881)	(931)	(983)
Suppliers and employees									-	-	-
Finance charges									-	-	-
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	20 324	8 459	8 244
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts									377	-	-
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments									(30 401)	(25 460)	(26 041)
Capital assets									(30 029)	(26 460)	(26 041)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts									-	-	-
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments									-	-	-
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD									(705)	(17 961)	(17 797)
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	1 201	498	(17 465)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	496	(17 465)	(35 262)

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and Investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Other current investments > 90 days		-	-	-	-	-	-	-	705	18 267	36 112
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	11 104	6 616	2 085
Other working capital requirements	3	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-	-	-	-	-	-	-	11 104	6 616	2 085
Surplus(shorthand)		-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)

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EC126 Ngqushwa - Table A9 Asset Management

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	30 401	26 460	26 041	
Roads Infrastructure		-	-	-	-	-	16 370	15 428	15 228	
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	3 000	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	19 370	15 428	15 228	
Community Facilities		-	-	-	-	-	6 429	6 429	6 210	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	6 429	6 429	6 210	
Heritage Assets		-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	319	319	319	
Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	319	319	319	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	674	674	674	
Intangible Assets		-	-	-	-	-	674	674	674	
Computer Equipment		-	-	-	-	-	81	81	81	
Furniture and Office Equipment		-	-	-	-	-	256	256	256	
Machinery and Equipment		-	-	-	-	-	882	882	882	
Transport Assets		-	-	-	-	-	2 400	2 400	2 400	
Libraries		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	10	10	10	
Total Capital Expenditure	4	-	-	-	-	-	16 370	15 428	15 228	
Roads Infrastructure		-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	3 000	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	19 370	15 428	15 228	
Infrastructure		-	-	-	-	-	6 429	6 429	6 210	
Community Facilities		-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	6 429	6 429	6 210	
Heritage Assets		-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	319	319	319	
Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	319	319	319	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	674	674	674	
Intangible Assets		-	-	-	-	-	674	674	674	
Computer Equipment		-	-	-	-	-	81	81	81	
Furniture and Office Equipment		-	-	-	-	-	256	256	256	
Machinery and Equipment		-	-	-	-	-	882	882	882	
Transport Assets		-	-	-	-	-	2 400	2 400	2 400	
Libraries		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	10	10	10	
TOTAL CAPITAL EXPENDITURE - Asset class		-	-	-	-	-	30 401	26 460	26 041	

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ASSET REGISTER SUMMARY - PPE (WDV)		5							91 295	92 207	93 130
Roads Infrastructure								-	7 000	7 070	7 141
Storm water Infrastructure								-	-	-	-
Electrical Infrastructure								-	-	-	-
Water Supply Infrastructure								-	-	-	-
Sanitation Infrastructure								-	-	-	-
Solid Waste Infrastructure								-	-	-	-
Rail Infrastructure								-	-	-	-
Coastal Infrastructure								-	-	-	-
Information and Communication Infrastructure								1 427	1 441	1 455	
Infrastructure								-	99 721	100 718	101 725
Community Facilities								-	59 402	59 996	60 596
Sport and Recreation Facilities								-	9 537	9 633	9 729
Community Assets								-	68 939	69 629	70 325
Heritage Assets								-	-	-	-
Revenue Generating								-	37 662	38 151	38 715
Non-revenue Generating								-	-	-	-
Investment properties								-	37 952	38 331	38 715
Operational Buildings								-	1 219	1 025	1 086
Housing								-	1 239	1 025	1 086
Other Assets								-	1 005	1 015	1 025
Biological or Cultivated Assets								-	819	827	835
Servitudes								-	14 584	14 730	14 877
Licences and Rights								-	7 629	7 706	7 783
Intangible Assets								-	10	10	10
Computer Equipment								-	-	-	-
Furniture and Office Equipment								-	-	-	-
Machinery and Equipment								-	-	-	-
Transport Assets								-	-	-	-
Libraries								-	-	-	-
Zoo's, Marine and Non-biological Animals								-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	-	-	-	-	-	-	231 900	233 962	236 382
EXPENDITURE OTHER ITEMS											
Depreciation		7	-	-	-	-	-	-	19 898	21 032	22 410
<u>Repairs and Maintenance by Asset Class</u>		3	-	-	-	-	-	-	2 038	1 953	2 083
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	461	1 031	1 027
Operational Buildings			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Other Assets			-	-	-	-	-	-	461	1 001	1 027
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	107	113	119
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	1 468	839	916
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			-	-	-	-	-	-	21 934	22 986	24 273

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NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Rubbish (average litres per week)								50	50	50
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9									
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	1 176	1 246	1 318
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Rubbish (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other		-	-	-	-	-	-	1 176	1 246	1 318
Total revenue cost of subsidised services provided		-	-	-	-	-	-			

EC126 Ngqushwa - Supporting Table S44 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										113 690	112 407	114 994
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										617	654	691
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability by 2017 and beyond. To ensure effective, efficient and economical financial management processes culminating sound financial viability By 2016/17 and beyond. To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for clean administration by 2016/17 and beyond.									18 711	19 815	20 964
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY										719	751	805
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY										4	4	4
Allocations to other priorities	2											
Total Revenue (excluding capital transfers and contributions)	1	-		-	-	-	-	-	-	133 740	133 841	137 459

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table S45 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	Goal	Goal Code Ref	2013/14		2014/15		2015/16		Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20			
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									78 142	33 760	36 300			
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT									3 207	3 418	3 641			
KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management To ensure effective, efficient and economical financial management processes By 2016/17 and beyond.								43 307	51 424	54 560			
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair economical and compliant								7 245	7 912	8 465			
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY									2 039	2 716	2 798			
									5 942	7 375	7 577			
									8 025	9 714	10 343			
									1 980	2 688	2 848			
									14 158	16 657	17 291			
Allocations to other priorities														
Total Expenditure			-	-	-	-	-	-	132 647	159 047	169 759			

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	Goal	Goal Code Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		A									
		B									
		C									
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT		D							3 323	2 376	1 500
		E									
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management	F							633	671	
	To ensure effective, efficient and economical financial management processes	G									
	By 2016/17 and beyond	H									
		I									
		J									
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant	K							1 652	569	590
		L									
		M									
		N									
		O									
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY		P							24 793	22 843	23 951
		3									
		1	-	-	-	-	-	-	30 401	26 460	26 041

NGOUASHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngquahwa - Supporting Table SAB Performance Indicators and benchmarks

Description of financial Indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,7%	0,6%	0,6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	2,9%	2,9%	2,9%
Borrowed funding of own capital expenditure	Borrowing/Capital expenditure excl transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	1,0	1,1	1,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	1,0	1,1	1,2
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	0,0	0,0	0,0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	60,0%	60,0%	60,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	60,0%	60,0%	60,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	30,2%	30,1%	29,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	5658,5%	-137,4%	-55,4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kL)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	57,6%	60,0%	61,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	8,2%	8,7%	9,1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	1,9%	1,8%	1,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	19,1%	19,8%	20,4%
IDP regulation financial viability indicators											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	1,4	1,4	1,5
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	167,9%	160,0%	154,2%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	0,1	(2,0)	(3,9)

NGQUASHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngquashwa Supporting Table SA10 Funding measurement

Description	MFMA section Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b 1	-	-	-	-	-	-	-	496	(17 465)	(35 262)
Cash + investments at the yr end less applications - R'000	18(1)b 2	-	-	-	-	-	-	-	(9 903)	(6 013)	(1 236)
Cash/year/monthly employee/supplier payments	18(1)b 3	-	-	-	-	-	-	-	0,1	(2,0)	(3,9)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1) 4	-	-	-	-	-	-	-	1 593	(25 406)	(31 298)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2) 5	N.A.	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,0%)	(6,1%)	(6,2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2) 6	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	51,6%	51,6%	51,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2) 7	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	16,8%	16,8%	16,7%
Capital payments % of capital expenditure	18(1)c, 19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c 9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt legislated/gazetted allocations	18(1)a 10	-	-	-	-	-	-	-	0,0%	0,0%	0,0%
Current consumer debtors % change - incr/(decr)	18(1)a 11	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	1,4%	1,5%
Long term receivable % change - incr/(decr)	18(1)a 12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&U % of Property Plant & Equipment	20(1)(vi) 13	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	1,1%	0,9%	0,8%
Asset renewal % of capital budget	20(1)(vi) 14	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Supporting Indicators											
% incr total service charges (incl prop rates)	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	5,9%	5,8%
% incr Property Tax	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	5,9%	5,8%
% incr Service charges - electricity revenue	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - water revenue	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - sanitation revenue	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - refuse revenue	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	5,9%	5,8%
% incr in Service charges - other	18(1)a	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a	-	-	-	-	-	-	-	19 056	20 180	21 351
Service charges		-	-	-	-	-	-	-	19 056	20 180	21 351
Property rates		-	-	-	-	-	-	-	18 339	19 421	20 547
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal		-	-	-	-	-	-	-	717	760	804
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	547	580	613
Capital expenditure excluding capital grant funding		-	-	-	-	-	-	-	5 710	3 717	2 191
Cash receipts from ratepayers	18(1)(ii) 15	-	-	-	-	-	-	-	13 977	14 801	15 660
Ratepayer & Other revenue	18(1)(ii) 16	-	-	-	-	-	-	-	27 097	28 695	30 360
Change in consumer debtors (current and non-current)		-	-	-	-	-	-	-	32 923	466	485
Operating and Capital Grant Revenue	18(1)a 17	-	-	-	-	-	-	-	103 706	101 834	103 808
Capital expenditure - total	20(1)(vi) 18	-	-	-	-	-	-	-	30 401	26 460	26 041
Capital expenditure - renew al	20(1)(vi) 19	-	-	-	-	-	-	-	-	-	-
Supporting benchmarks											
Growth guideline maximum		6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline		4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY									79 014	79 092	79 958
DoRA capital grants total MFY									24 691	22 742	23 850
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									103 706	101 834	103 808
Average annual collection rate (arrears inclusive)											
DoRA operating											
Local Government Equitable Share											
EPMP Incentive											
Finance Management											
other Operating Grants											
DoRA capital											
Municipal Infrastructure Grant (MIG)											
Rural Households Infrastructure											
									21 691	22 742	23 850
									3 000		
									24 691	22 742	23 850

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		-	-	-	-	-	-	78 633	79 014	79 875
EPWP Incentive								73 615	75 217	75 760
Finance Management								1 531	2 345	2 600
PMU								1 142	1 197	1 255
Provincial Government:		-	-	-	-	-	-	308	-	-
Sport and Recreation								308		
PMU										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: Lg Sefo		-	-	-	-	-	-	74	78	83
Total Operating Transfers and Grants	5	-	-	-	-	-	-	79 014	79 012	79 858
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		-	-	-	-	-	-	24 691	22 742	23 850
Rural Households Infrastructure								21 691	22 742	23 850
Other capital transfers/grants [insert desc]								3 000		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: Lg Sefo		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	24 691	22 742	23 850
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	103 706	101 834	103 808

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:										
Operating expenditure of Transfers and Grants	1	-	-	-	-	-	-	78 633	79 014	79 875
National Government:								73 615	75 217	75 760
Local Government Equitable Share								1 531		
EPWP Incentive								2 345	2 600	2 860
Finance Management										
PMU								1 142	1 197	1 255
Provincial Government:		-	-	-	-	-	-	308	-	-
Sport and Recreation								308		
PMU										
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers: Lg Seta		-	-	-	-	-	-	74	78	83
Total operating expenditure of Transfers and Grants		-	-	-	-	-	-	79 014	79 892	79 958
Capital expenditure of Transfers and Grants		-	-	-	-	-	-	24 691	22 742	23 850
National Government:								21 691	22 742	23 850
Municipal Infrastructure Grant (MIG)								3 000		
Rural Households Infrastructure										
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers: Lg Seta		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	24 691	22 742	23 850
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	103 706	101 834	103 808

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:										
National Government:	1.3							78 633	79 014	79 875
Balance unspent at beginning of the year								78 633	79 014	79 875
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year								308		
Current year receipts								308	-	
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year								74	78	83
Current year receipts								74	78	83
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	79 014	79 092	79 958
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1.3									
National Government:										
Balance unspent at beginning of the year								24 691	22 742	23 850
Current year receipts								24 691	22 742	23 850
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	24 691	22 742	23 850
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	103 706	101 834	103 808
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages								4 313	4 632	4 975
Pension and UIF Contributions								862	926	994
Medical Aid Contributions								684	735	789
Motor Vehicle Allowance								2 344	2 517	2 703
Cellphone Allowance								605	650	698
Housing Allowances								181	194	208
Other benefits and allowances										
Sub Total - Councillors		-	-	-	-	-	-	8 989	9 654	10 368
% Increase	4							-	7,4%	7,4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	-	-	-
% Increase	4							-	-	-
Other Municipal Staff										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-
% Increase	4							-	-	-
Total Parent Municipality		-	-	-	-	-	-	8 989	9 654	10 368
								-	7,4%	7,4%

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		651 288	5 819	28 356			685 463
Chief Whip			337 416	3 152	28 354			368 921
Executive Mayor			488 455	3 286	140 105			631 846
Deputy Executive Mayor								-
Executive Committee			1 349 683	17 366	12 579			1 379 627
Total for all other councillors			5 506 133	367 608	49 291			5 923 032
Total Councillors	8	-	8 332 975	397 231	258 684			8 988 890
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
Manager Technical Services								-
Manager Community Services								-
<i>List of each official with packages >= senior manager</i>								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		-
A Heading for Each Entity	6,7							
<i>List each member of board by designation</i>								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 332 975	397 231	258 684	-		8 988 890

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Number	Ref	2015/16			Current Year 2018/17			Budget Year 2017/18		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities								25		25
Councillors (Political Office Bearers plus Other Councillors)	4									
Board Members of municipal entities	5									
Municipal employees								5		5
Municipal Manager and Senior Managers	3									
Other Managers	7							26	20	6
Professionals								109	109	-
Finance								4	4	
Spatial/Town planning								2	2	
Information Technology								1	1	
Roads								1	1	
Electricity								3	3	
Water										
Sanitation										
Refuse								44	44	
Other								54	54	
Technicians								14	14	-
Finance										
Spatial/Town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	204	168	37

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Nggushwa - Supporting Table 8A25 Budgeted monthly revenue and expenditure

Budget Year 2017/18													Medium Term Revenue and Expenditure Framework			
Description	Ref															
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18 +1 2018/19	Budget Year +2 2019/20	
Revenue By Source																
Property rates		1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	18 338	19 421	
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue		60	60	60	60	60	60	60	60	60	60	60	60	717	730	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of fixtures and equipment		46	46	46	46	46	46	46	46	46	46	46	46	547	580	
Interest earned - external investments		214	214	214	214	214	214	214	214	214	214	214	214	2 568	2 717	
Interest earned - outstanding debtors		344	344	344	344	344	344	344	344	344	344	344	344	4 179	4 368	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		70	70	70	70	70	70	70	70	70	70	70	70	836	845	
Licences and permits		148	148	148	148	148	148	148	148	148	148	148	148	1 773	1 878	
Agency services		40	40	40	40	40	40	40	40	40	40	40	40	483	512	
Transfers and subsidies		8 585	8 585	8 585	8 585	8 585	8 585	8 585	8 585	8 585	8 585	8 585	8 585	79 014	79 092	
Other revenue		23	23	23	23	23	23	23	23	23	23	23	23	277	293	
Gains on disposal of PPE		31	31	31	31	31	31	31	31	31	31	31	31	372	394	
Total Revenue (excluding capital transfers and contributions)		9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	109 049	110 839	
Expenditure By Type																
Employee related costs		5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	62 784	66 489	
Remuneration of councillors		749	749	749	749	749	749	749	749	749	749	749	749	9 869	9 854	
Debt impairment		267	267	267	267	267	267	267	267	267	267	267	267	3 200	3 382	
Depreciation of asset impairment		1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	19 894	21 032	
Finance charges		73	73	73	73	73	73	73	73	73	73	73	73	881	931	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		170	170	170	170	170	170	170	170	170	170	170	170	2 038	2 063	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	34 359	35 605	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	132 147	139 047	
Surplus/(Deficit) after capital transfers & contributions		(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(23 086)	(48 148)	
Transfer and subsidies - capital (monetary allocations) (National / Provincial and District)		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 691	22 742	
Transfer and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (non-ind. aff.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		133	133	133	133	133	133	133	133	133	133	133	133	1 983	(25 408)	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)		1	133	133	133	133	133	133	133	133	133	133	133	(25 408)	(31 298)	

SC136 Nanushka - Supporting Table S-2M Budgeted monthly revenue and expenditure (continued next)

Budget Year 2017/18													Medium Term Revenue and Expenditure Framework				
R thousand	Ref												Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20		
		July	August	Sept.	October	November	December	January	February	March	April	May	June				
Revenue by Vote																	
Vote 1 - Council General		9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	113 890	112 407	114 954	
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Budget and Treasury		1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	19 255	20 391	21 573	
Vote 4 - Corporate Services		8	8	8	8	8	8	8	8	8	8	8	8	78	83	88	
Vote 5 - Community & Social Services		60	60	60	60	60	60	60	60	60	60	60	60	722	785	808	
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	133 740	133 641	137 438	
Expenditure by Vote to be appropriated																	
Vote 1 - Council General		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 038	14 247	15 212	
Vote 2 - Municipal Manager		1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	14 742	22 921	24 730	
Vote 3 - Budget and Treasury		3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	43 307	51 424	54 568	
Vote 4 - Corporate Services		1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	19 062	24 273	25 836	
Vote 5 - Community & Social Services		2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	21 601	33 112	33 112	
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-	-	-	-	11 039	11 039	14 370	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	21 644	132 147	159 047	168 750
Balances/(Deficit) before assoc.		1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	(10 719)	1 583	(25 408)	(31 258)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balances/(Deficit)	1	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	10 719	1 583	(25 408)	(31 258)

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table 8A27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Revenues - Functional																		
Governance and administration			11 685	11 685	11 685	11 685	11 685	11 685	11 685	11 685	11 685	11 685	11 685	11 685	153 610	132 675	136 650	
Executive and council			9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	113 480	112 457	114 654
Finance and administration			1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	19 328	20 469	21 656
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety			0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Community and social services			0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services			0	0	0	0	0	0	0	0	0	0	0	0	0	4	4	4
Planning and development			0	0	0	0	0	0	0	0	0	0	0	0	0	4	4	4
Road transport			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services			60	60	60	60	60	60	60	60	60	60	60	60	717	700	704	
Energy source			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management			60	60	60	60	60	60	60	60	60	60	60	60	717	700	704	
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional			11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	133 740	133 641	137 439	
Expenditure - Functional																		
Governance and administration			7 954	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	95 433	114 844	122 454
Executive and council			2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	28 142	33 780	36 300
Finance and administration			5 547	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	(9 735)	64 102	77 686
Internal Audit			267	267	267	267	267	267	267	267	267	267	267	267	267	3 207	3 418	3 641
Community and public safety			953	953	953	953	953	953	953	953	953	953	953	953	953	11 484	13 790	14 273
Community and social services			331	331	331	331	331	331	331	331	331	331	331	331	331	3 968	5 142	5 170
Sport and recreation			432	432	432	432	432	432	432	432	432	432	432	432	432	5 184	5 542	5 967
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing			193	193	193	193	193	193	193	193	193	193	193	193	193	2 311	3 094	3 125
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services			1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	13 967	17 009	17 620
Planning and development			495	495	495	495	495	495	495	495	495	495	495	495	495	5 842	7 375	7 577
Road transport			669	669	669	669	669	669	669	669	669	669	669	669	669	6 025	9 714	10 343
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services			709	709	709	709	709	709	709	709	709	709	709	709	709	9 223	10 588	11 314
Energy source			165	165	165	165	165	165	165	165	165	165	165	165	165	1 930	2 288	2 484
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management			604	604	604	604	604	604	604	604	604	604	604	604	604	7 246	7 912	8 465
Waste management			170	170	170	170	170	170	170	170	170	170	170	170	170	2 030	2 716	3 298
Total Expenditure - Functional			11 612	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	(4 064)	132 147	158 647	164 729
Surplus/(Deficit) before accrual			132	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	1 593	(23 480)	(31 238)
Surplus/(Deficit)			1	132	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	1 593	(23 480)	(31 238)

EC126 Ngqushwa - Supporting Table 8A28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Multi-year expenditure to be appropriated			1															
Vote 1 - Council General			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Budget and Treasury			53	53	53	53	53	53	53	53	53	53	53	53	53	633	671	-
Vote 4 - Corporate Services			277	277	277	277	277	277	277	277	277	277	277	277	277	5 323	5 376	5 500
Vote 5 - Community & Social Services			138	138	138	138	138	138	138	138	138	138	138	138	138	1 652	1 669	1 580
Vote 6 - Technical services			2 068	2 068	2 068	2 068	2 068	2 068	2 068	2 068	2 068	2 068	2 068	2 068	2 068	24 783	22 643	23 931
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total			2	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	20 401	26 469	26 041
Total Capital Expenditure			2	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	26 469	26 041

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngquushwa - Supporting Table 5A29 Budgeted monthly capital expenditure (functional classification)

Description R thousand	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Capital Expenditure - Functional	1																
Governance and administration		230	254	125	-	-	-	-	-	-	-	-	3 247	3 956	3 047	1 500	
Executive and council														-	-	-	
Finance and administration		330	254	125	-	-	-	-	-	-	-	-	3 247	3 956	3 047	1 500	
Internal audit													-	-	-	-	
Community and public safety		107	107	107	107	NET	107	107	107	107	107	107	107	1 287	416	590	
Community and social services		29	29	29	29	29	29	29	29	29	29	29	29	350	-	-	
Sport and recreation		52	52	52	52	52	52	52	52	52	52	52	52	618	40	590	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		27	27	27	27	27	27	27	27	27	27	27	27	310	336	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	1 848	22 158	22 995	23 951	
Planning and development		30	30	30	30	30	30	30	30	30	30	30	30	305	151	-	
Road transport		1 618	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	21 793	22 843	23 951	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		250	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	(7 250)	3 050	-	
Energy sources		250	250	250	250	250	250	250	250	250	250	250	250	250	3 050	-	
Water management		-	250	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	
Waste water management		-	250	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	
Waste management		-	250	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	
Other		-	250	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	
Total Capital Expenditure - Functional	2	2 533	3 458	3 329	3 204	3 204	3 204	3 204	3 204	3 204	3 204	3 204	3 204	(4 540)	30 401	29 480	28 041
Funded by:																	
National Government		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 691	22 742	23 950	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other funders and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 691	32 742	33 050	
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		476	476	476	476	476	476	476	476	476	476	476	476	5 710	3 757	2 191	
Total Capital Funding		2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	29 480	28 041	



NGQUASHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngquashwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS R thousand	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18 +1 2018/19	Budget Year +2 2019/20		
Cash Receipts By Source																
Property rates	917	917	917	917	917	917	917	917	917	917	917	917	11 303	11 452	12 329	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	36	36	36	36	36	36	36	36	36	36	36	36	430	458	482	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	27	27	27	27	27	27	27	27	27	27	27	27	326	348	365	
Interest earned - external investments	214	214	214	214	214	214	214	214	214	214	214	214	2 568	2 717	2 875	
Interest earned - outstanding debtors	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	(40 680)	18 125	19 194	20 301
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	42	42	42	42	42	42	42	42	42	42	42	42	501	531	562	
Licences and permits	69	69	69	69	69	69	69	69	69	69	69	69	1 064	1 127	1 192	
Agency services	40	40	40	40	40	40	40	40	40	40	40	40	483	512	542	
Transfer receipts - operational	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	26 338	79 014	83 876	88 529	
Other revenue	14	14	14	14	14	14	14	14	14	14	14	14	166	176	186	
Cash Receipts by Source	33 008	6 670	6 670	6 670	33 008	6 670	6 670	6 670	33 008	6 670	6 670	6 670	(38 701)	113 581	120 389	127 371
Other Cash Flows by Source																
Transfers receipts - capital	8230	8230	8230	8230	8230	8230	8230	8230	8230	8230	8230	8230	-	24 691	22 742	25 865
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (non-Land assets)	-	-	-	-	-	-	-	-	-	-	-	-	-	372	372	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/renancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increases) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increases) other non-current receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increases) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	41 238	6 670	6 670	6 670	41 238	6 670	7 042	6 670	41 238	6 670	6 670	6 670	(38 701)	138 745	143 931	151 221
Cash Payments by Type																
Employee related costs	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	62 784	66 489	70 345	
Remuneration of councillors	749	749	749	749	749	749	749	749	749	749	749	749	8 989	9 054	10 368	
Finance charges	73	73	73	73	73	73	73	73	73	73	73	73	861	931	983	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	(9 162)	2 038	1 953	2 083
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	34 359	35 605	36 217	
Cash Payments by Type	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	(244)	109 049	134 833	142 977
Other Cash Flows/Payments by Type																
Capital assets	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	7 291	30 401	26 860	29 641
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	12 469	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	7 048	139 456	161 091	169 018
NET INCREASE/(DECREASE) IN CASH HELD	26 789	(5 324)	(5 324)	(5 324)	29 245	(5 324)	(4 951)	(5 324)	29 245	(5 324)	(5 324)	(5 324)	(45 749)	(705)	(17 961)	(17 797)
Cash/cash equivalents at the month/year begin	1 201	29 970	24 647	19 323	14 000	43 245	37 921	32 970	27 648	58 891	51 568	48 244	1 201	496	(17 465)	(35 262)
Cash/cash equivalents at the month/year end	29 970	24 647	19 323	14 000	43 245	37 921	32 970	27 648	58 891	51 568	48 244	496	496	496	496	496

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EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	+1 2018/19	+2 2019/20
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	19 370	15 428	15 228
Roads Infrastructure		-	-	-	-	-	-	16 370	15 428	15 228
Roads								16 370	15 428	15 228
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	3 000	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors								3 000		
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										



NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Community Assets	-	-	-	-	-	-	6 429	6 429	6 210
Community Facilities	-	-	-	-	-	-	6 429	6 429	6 210
Halls							6 064	6 064	5 845
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Auctioneers									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	319	319	319
Operational Buildings									
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	319	319	319
Staff Housing									
Social Housing							319	319	319
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Biological or Cultivated Assets	-	-	-	-	-	-	-	674	674	674
Intangible Assets	-	-	-	-	-	-	-	674	674	674
Servitudes	-	-	-	-	-	-	-	674	674	674
Licences and Rights	-	-	-	-	-	-	-	674	674	674
Water Rights	-	-	-	-	-	-	-	674	674	674
Effluent Licenses	-	-	-	-	-	-	-	674	674	674
Solid Waste Licenses	-	-	-	-	-	-	-	674	674	674
Computer Software and Applications	-	-	-	-	-	-	-	674	674	674
Load Settlement Software Applications	-	-	-	-	-	-	-	674	674	674
Unspecified	-	-	-	-	-	-	-	674	674	674
Computer Equipment	-	-	-	-	-	-	-	61	61	61
Computer Equipment	-	-	-	-	-	-	-	61	61	61
Furniture and Office Equipment	-	-	-	-	-	-	-	256	256	256
Furniture and Office Equipment	-	-	-	-	-	-	-	256	256	256
Machinery and Equipment	-	-	-	-	-	-	-	882	882	882
Machinery and Equipment	-	-	-	-	-	-	-	882	882	882
Transport Assets	-	-	-	-	-	-	-	2 400	2 400	2 400
Transport Assets	-	-	-	-	-	-	-	2 400	2 400	2 400
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	10	10	10
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	10	10	10
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	30 401	26 460	26 041

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Abolition Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	461	1 001	1 627
Operational Buildings	-	-	-	-	-	-	461	1 001	1 627
Municipal Offices							461	1 001	1 627
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets											
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes											
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Load Settlement Software Applications											
Unspecified											
Computer Equipment	-	-	-	-	-	-	-	-	107	113	119
Computer Equipment									107	113	119
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment											
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment											
Transport Assets	-	-	-	-	-	-	-	-	1 458	839	916
Transport Assets									1 458	839	916
Libraries	-	-	-	-	-	-	-	-	-	-	-
Libraries											
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals											
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	2 036	1 953	2 063

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	19 898	21 032	22 210
Roads Infrastructure		-	-	-	-	-	-	19 898	21 032	22 210
Roads								19 898	21 032	22 210
Road Structures										
Road Furniture										
Capital Spares										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries		-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	-	-	-	-	-	-	19 898	21 032	22 210

NGQUSHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
Capital expenditure	1							
Vote 1 - Council General		-	-	-				
Vote 2 - Municipal Manager		-	-	-				
Vote 3 - Budget and Treasury		633	671	-				
Vote 4 - Corporate Services		3 323	2 376	1 500				
Vote 5 - Community & Social Services		1 652	569	590				
Vote 6 - Technical services		24 793	22 843	23 951				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		30 401	26 460	26 041	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Council General								
Vote 2 - Municipal Manager								
Vote 3 - Budget and Treasury								
Vote 4 - Corporate Services								
Vote 5 - Community & Social Services								
Vote 6 - Technical services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		30 401	26 460	26 041	-	-	-	-

NGQUASHWA LOCAL MUNICIPALITY DRAFT BUDGET FOR 2017-2018

EC126 Ngquashwa - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yielded) 6	Asset Class 7	2017/18 Medium Term Revenue & Expenditure Framework			Project Information	
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
Parent municipality: <i>Last all capital projects grouped by Municipal Vote</i>											
Vote 3 - Budget and Treasury		Asset Management			Yes	Machinery and Equipment	633	671			New
Vote 4 - Corporate Services		Equipment			Yes	Furniture and Office Equipment	3 323	2 376	1 500		New
Vote 5 - Community & Social Services		Construction Community halls and other Projects			Yes	Operational Buildings	1 652	569	580		New
Vote 6 - Technical services		Infrastructure Projects			Yes	Roads Infrastructure	24 783	22 843	23 951		New
Parent Capital expenditure	1						36 401	29 460	29 341		

PART THREE

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Thandekile T. Mnyimba the Municipal Manager of Ngqushwa Local Municipality certify that the Draft Budget and supporting documentation for the 2017/18 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Draft Budget and supporting documentations are consistent with the Draft Integrated Development Plan of the Municipality.

Signature:

Date: *31 March 2017*